IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE K.BALAKRISHNAN NAIR

THURSDAY, THE 29TH MARCH 2007 / 8TH CHAITHRA 1929

WP(C).No. 8480 of 2007(H)

PETITIONER:

BHARATI AIRTEL LIMITED,
N.H.BYE-PASS, KUNDANOOR, MARADU P.O.,
KOCHI-682 304 AND REGISTERED OFFICE AT H-15/12,
QUTAB AMBIENCE, MEHRAULI ROAD, NEW DELHI-110 030,
REPRESENTED BY ITS HEAD LEGAL (KERALA CIRCLE),
MR. JAYABAL MENON.

BY ADV. SRI.A.KUMAR

RESPONDENTS:
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1. STATE OF KERALA, REPRESENTED BY
SECRETARY TO MINISTRY OF FINANCE,
GOVERNMENT SECRETARIAT, TRIVANDRUM.

2. COMMISSIONER OF COMMERCIAL TAXES,
THIRUVANANTHAPURAM.

3. ASSISTANT COMMISSIONER (ASSESSMENT),
KVAT SPECIAL CIRCLE III, ERNAKULAM.

4. THE COMMERCIAL TAX INSPECTOR,
COMMERCIAL TAX CHECK POST, WALAYAR.

BY SR.GOVT. PLEADER SRI.MOHAMMED RAFIQ.

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 29/03/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

APPENDIX (WPC 8480/2007)

PETITIONER'S EXTS.

EXT.P1 - TRUE COPY OF THE REGISTRATION CERTIFICATE NO. DATED 18.06.2005 ISSUED UNDER C.S.T. ACT.

EXT.P2 - TRUE COPY OF KGST REGISTRATION CERTIFICATE DATED 11.12.2001 ISSUED TO THE PETITIONER.

EXT.P3 - TRUE COPY OF THE TIN INTIMATION DATED 11.12.2001.

EXT.P4 - TRUE COPY OF THE INVOICE NO.381 DATED 28.11.2006.

EXT.P4(a) – TRUE COPY OF THE INVOICE NO.382 DATED 28.11.2006.

EXT.P5 - TRUE COPY OF THE NOTICE DATED 11.03.2007 ISSUED BY THE 4TH RESPONDENT DEMANDING ADVANCE TAX.

EXT.P6 - TRUE COPY OF THE CIRCULAR NO.50/2006 DATED 18.12.2006 ISSUED BY THE 2ND RESPONDENT.

EXT.P7 - TRUE COPY OF THE CIRCULAR NO.53/2006 DATED 22.12.2006 ISSUED BY THE 2ND RESPONDENT.

/TRUE COPY/

K.BALAKRISHNAN NAIR, J.

W.P.(C) NO. 8480 OF 2007-H

JUDGMENT

The consignment brought by the petitioner, in respect of which Ext.P5 notice was issued, was released pursuant to the interim order of this Court dated 14.3.2007. In view of circular No.14/2007 issued by the Commissioner of Commercial Taxes, read with the erratum dated 23.3.2007, the writ petition is closed. The security furnished by the petitioner shall be released. If the petitioner is aggrieved by the above said circular, it will be free to challenge the same.

29th March, 2007. K.BALAKRISHNAN NAIR, JUDGE.

Nm/